ing certificates.

Reasons for withhold- cultural experiment stations under this Act and the amount which thereupon each is entitled, respectively, to receive. If the Secretary of Agriculture shall withhold from any State or Territory a certificate of its appropriation, the facts and reasons therefor shall be reported to the President and the amount involved shall be kept separate in the Treasury until the close of the next Congress in order that the State or Territory may, if it shall so desire, appeal to Congress from the determination of the Secretary of Agriculture. If the next Congress shall not direct such sum to be paid, it shall be covered into the Treasury. The Secretary of Agriculture is hereby charged with the proper administration of this law.

Disposal of sum withheld.

Report to Congress.

SEC. 5. That the Secretary of Agriculture shall make an annual report to Congress on the receipts and expenditures and work of the agricultural experiment stations in all of the States and Territories, and also whether the appropriation of any State or Territory has been withheld; and if so, the reason therefor.

Amendment, etc.

SEC. 6. That Congress may at any time amend, suspend, or repeal any and all of the provisions of this Act.

Approved, February 24, 1925.

February 24, 1925. [H. R. 2716.] [Public, No. 459.[

CHAP. 309.—An Act To amend paragraph 20 of section 24 of the Judicial Code as amended by Act of November 23, 1921, entitled "An Act to reduce and equalize taxation, to provide revenue, and for other purposes."

Revenue Act of 1921. District court Vol. 42, p. 311.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the paragraph added by section 1310 of the Revenue Act of 1921 at the end of paragraph Twentieth of section 24 of the Judicial Code, reenacted without change by section 1025 of the Revenue Act of 1924, is amended to read as follows:

Concurrent jurisdiction with Court of Claims for recovering erroneously collected taxes, etc., if collector dead or not in office. Ante, p. 348, amend-

"Concurrent with the Court of Claims of any suit or proceeding commenced after the passage of the Revenue Act of 1921, for the recovery of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or any sum alleged to have been excessive or in any manner wrongfully collected under the internal revenue laws, even if the claim exceeds \$10,000, if the collector of internal revenue by whom such tax, penalty, or sum was collected is dead or is not in office as collector of internal revenue at the time such suit or proceeding is commenced."

Approved, February 24, 1925.

February 24, 1925. [H. R. 11725] [Public, No. 460.]

CHAP. 310.—An Act To legalize a pier and wharf in York River at Gloucester Banks, near Gloucester Point, Virginia.

Be it enacted by the Senate and House of Representatives of the York River.

Pier at Gloucester Banks, Va., in, legal-wharf built by Robert H. Talley, trustee, in the York River, State of Virginia, at Gloucester Banks, which is about one mile east of Gloucester Point, Gloucester County, Virginia, and about one-half mile west of Sarah Creek, Virginia, be, and the same is hereby, legalized to the same extent and with like effect as to all existing or future laws and regulations of the United States as if the permit required by the existing laws of the United States in such cases made and provided had been regularly obtained prior to the erection of said pier and wharf: Provided, That any changes in said pier,

Proviso.